IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

WEDNESDAY, THE 14TH MARCH 2007 / 23RD PHALGUNA 1928

WP(C).No. 8150 of 2007(T)

PETITIONER:

M/S.SOUTHERN INVESTMENTS PVT. LTD.,
HHYS BUILDING, IST FLOOR, RAJAJI ROAD,
KOCHI-682 018, REPRESENTED BY ITS DIRECTOR
OPERATIONS, JACOB CHANDY.

BY ADV. SRI.BECHU KURIAN THOMAS

RESPONDENTS:

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1. **STATE OF KERALA, REPRESENTED BY**
   THE SECRETARY, DEPARTMENT OF REVENUE,
   SECRETARIAT, THIRUVANANTHAPURAM.

2. **THE DISTRICT COLLECTOR,**
   ERNAKULAM.

3. **THE TAHSILDAR,**
   KANAYANNOOR TALUK, KOCHI-11.

BY SR.GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 14/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 8150 OF 2007-T

JUDGMENT

The petitioner attacks Ext.P9 order issued in the printed format. It was served with Ext.P7 pre-assessment notice. The petitioner furnished various documents to supports its claim, along with Ext.P8 reply. But, without considering them, the order has been passed in the printed format. Normally, the assessing authority issues proceedings, in which the contentions of the assessee are dealt with and along with them, the assessment order in the printed format is issued. To find out whether the petitioner has been served with any proceedings, the files were called for. The files would show that no proceedings were passed, preceding Ext.P9 order issued in the printed format. So, the contention of the petitioner has to be accepted.

2. I heard the learned Government Pleader for the respondents also. The assessing authority is bound to pass a speaking order on the contentions of the petitioner. For its failure to do that, Ext.P9 is quashed. The matter is remitted to the 3rd respondent. He shall pass fresh orders in the matter within one month from the date of production of a copy of this judgment.

The petitioner shall produce a copy of this judgment before the 3rd respondent within three weeks from today. Further proceedings pursuant to Ext.P10 revenue recovery notice shall be taken only after passing fresh orders in the matter, provided the petitioner produces the copy of the judgment before the 3rd respondent within the above said time limit.

The Writ Petition is disposed of as above.

14th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/